



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

August 6, 2008

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Impacted IRM: 25.1.4 and 25.1.5

MEMORANDUM FOR EXAMINATION EXECUTIVES

FROM: Monica L. Baker      */s/Monica Baker*  
Director, Examination

SUBJECT: Interim Guidance (Reissued) Joint Investigations – 4-Way  
Conferences

The purpose of this memorandum is to re-issue the interim guidance memorandum, SBS-25-0407-011 for SB/SE Examination function examiners. The original memorandum addressed extending interim guidance for 4-way conferences pertaining to administrative joint and grand jury investigations. This was in response to a directive from Criminal Investigations Division to its Special Agents in Charge, mandating quarterly 4-way conferences for both joint administrative and grand jury investigations.

The current version of IRM 25.1.5 does not address mandatory 4-way conferences for grand jury investigations. However, grand jury investigations that utilize SB/SE examiners as cooperating agents will continue to be subject to the mandatory quarterly 4-way conference requirements. While IRM 25.1.4.3.1(5) states that the Supervisory Special Agent (SSA) initiates the 4-way conference, this does not limit SB/SE managers from initiating a 4-way conference when applicable. The 4-way conference will consist of the SSA, Examination group manager, special agent and cooperating examiner. All group managers should ensure that their name is included on the 6(E) list. The 4-way conference may include the Fraud Technical Advisor (FTA) when deemed necessary. The FTA will need to be included on the 6(e) list in such instances.

The joint quarterly 4-way conferences should be conducted to review the status of the investigation and discuss activities that should be accomplished by the cooperating examiner and the special agent. Appropriate follow-ups should be made periodically to ensure prompt completion of the investigation. The inclusion of the FTA does not subjugate the SB/SE group manager's responsibility of case and resource oversight. Please refer to IRM 25.1.4.3.1 on the duties and responsibilities of the cooperating agent and the group manager.

If you have any questions, please contact Alain Dubois, Director, Examination Policy or a member of your management staff can contact Michael L. Jenkins, Examination Policy Analyst.

Effect on other documents: This Interim Guidance Memorandum will be incorporated into IRM 25.1.4 and 25.1.4.5 by August 6, 2009.

cc: Chief, Criminal Investigations  
Director, Fraud/BSA  
[www. IRS.gov](http://www.irs.gov)